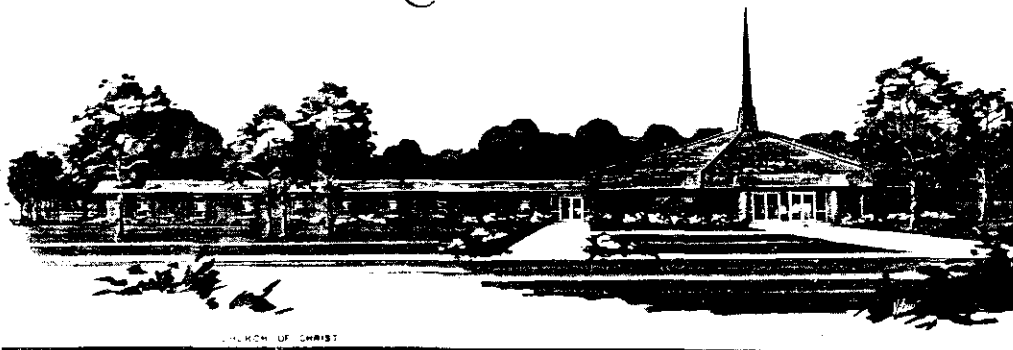


CGB CC-0043



McALMONT CHURCH OF CHRIST

1000 East 10th

McAlmont, Oklahoma 72231

Phone: (505) 571-7645

Fax: (505) 571-7645

December 13, 2005

Commission's Secretary
Office of the Secretary
Federal Communications Commission
ATT: CGB room 3-B431
445 12th Street SW
Washington, DC 20554

RE: Request for exemption from
closed captioning

RECEIVED & INSPECTED

DEC 23 2005

FCC - MAILROOM

Dear Sir or Madam:

McAlmont Church of Christ respectfully requests an exemption to the closed captioning requirements on the bases of undue burden. McAlmont Church of Christ has been airing television programs under the program name, Answering Voice Ministries, for six and a half years. Our congregation operates in a rural community and television is one of the most effective ways of keeping our name and ministry out there to encourage, instruct and recruit new believers. With population and economy flowing to the city the financial base is dwindling. We are under a great struggle to keep our unique message circulating via the air waves.

McAlmont Church of Christ is a 501c3 organization established to preach and teach the Word of God and minister to citizens in our immediate and extended communities. The church does not sell advertising to fund our program and we do not solicit funds from our listening and viewing audience. The full burden of this programming rests on the shoulders of the church and its funds received through its regular offerings.

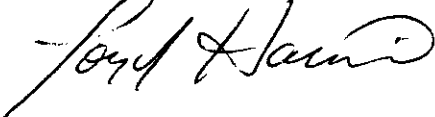
The budget of McAlmont Church of Christ is already strained and several adjustments have already been made to keep the program on the air. Income has fallen from about \$11000 per week to about \$8000 per week. To compensate, we have already cut many non-essential activities and we cut back on new program production and began to rerun program to cut costs of original production.

Based on a letter from the FOX station on which our program is aired, the closed caption requirements would increase our cost of airing television programs by about 25 percent (22.2 % to be exact). If we have to obtain new equipment it would increase it even more. Currently, our air time costs us \$450 per program. Closed captioning would increase that by \$100 per program. Such an expense would potentially cripple the church's outreach ministry. Our program is distributed by McAlmont Church of Christ. It has no outside sponsor. We have no one to help us fund the program.

Our program offers one alternative that is currently available to our viewers. Viewers may request a script of the program and these scripts, which are produced in-house, will be sent in monthly increments in advance of broadcasts. We are already offering this service on our program. The script is called Answering Voice Study Notes. The major points of the lesson appear on the screen and also Scripture quotations. With program format and the Study Notes, the viewer can determine what is going on.

A copy of our 2002, 2003, 2004 and 2005 finance reports show a major cut back in television expense. We cut down all but one radio program and all but one television program trying to stay on the air and reach out to our community. Despite all our efforts the television station passed on an increase in cost of broadcasting the program in 2005. Additional cost on top of all that would be indeed a burden on our budget. During this same period we experienced membership exodus to the metropolitan communities, hence a comparative decline. We need to stay on the air. But the added expense of closed captioning would be a tremendous burden for us.

Respectfully submitted:
McAlmont Church of Christ

A handwritten signature in cursive script, appearing to read "Loyd Harris".

Loyd Harris, Minister

Attachments:
501c3 letter
Finance reports for 2002,2003, 2004, and 2005

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
401 W. PEACHTREE ST, NW
ATLANTA, GA 30365-0000

DEPARTMENT OF THE TREASURY

Date:

MCALMONT CHURCH OF CHRIST
P.O. BOX 158230 1996
NORTH LITTLE ROCK, AR 72231

Employer Identification Number:
71-0491071
Case Number:
586055063
Contact Person:
EP/EO CUSTOMER SERVICE UNIT
Contact Telephone Number:
(410) 962-6058
Accounting Period Ending:
November 30
Form 990 Required:
No
Addendum Applies:
Yes

--Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Letter 947 (DO/CG)

MCALMONT CHURCH OF CHRIST

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases

MCALMONT CHURCH OF CHRIST

where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure(s):
Addendum

MCALMONT CHURCH OF CHRIST

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.

You indicate that you will not finance your activities with tax-exempt bonds or certificates of participation. Therefore, this determination letter is based on the understanding that you will not raise funds through such financing. If in the future you wish to raise funds by either of these methods, you should request a ruling from the Internal Revenue Service, Attn: E:EO, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Mc Almont Church of Christ
STATEMENT OF FUNCTIONAL EXPENSES
For the Fiscal Year Ended November 30, 2002

PROGRAM SERVICES:

Local Work & Evangelism

Minister's Salary	\$73,075
Minister Emeritus retirement	36,684
Elder salary	832
Secretary salary	20,527
Custodian salary	6,786
Minister Emeritus'	
Life & retirement	
insurance	2,256
Health insurance	4,220
Telephone	1,020
Mortgage	4,440
Utilities	
Water	331
Gas	552
Electric	1,237
Ministers'	
Telephone	990
Minister's travel	2,712
Minister's water utilities	720
Minister's gas utilities	703
Minister's electric utilities	2,445
Associate minister salary	26,000
Radio & TV program	<u>44,080</u>
 Total Local Work & Evangelism	 \$ <u>229,610</u>

See Accompanying Notes and Accountant's Report.

MC ALMONT CHURCH OF CHRIST
STATEMENT OF FUNCTIONAL EXPENSES
For the Fiscal Year Ended November 30, 2003

PROGRAM SERVICES:

Local Work & Evangelism

Minister's Salary	\$ 73,143
Minister's Emeritus Retirement	36,684
Secretary Salary	20,533
Minister Emeritus'	
Utilities	79
Life Retirement	403
Health Insurance	4,220
Mortgage	4,860
Water	377
Gas	653
Electric	972
Minister's	
Utilities	718
Water	515
Gas	950
Electric	1,945
Travel	2,858
Associate Minister's salary	26,014
Radio & TV Program	<u>32,723</u>
Total Local Work & Evangelism	<u>\$ 207,647</u>

See Accompanying Notes and Accountant's Report.

MC ALMONT CHURCH OF CHRIST
STATEMENT OF FUNCTIONAL EXPENSES
For the Fiscal Year Ended November 30, 2004

PROGRAM SERVICES:

Local Work & Evangelism

Minister's Salary	\$ 73,076
Minister's Emeritus Retirement	36,684
Secretary Salary	23,310
Minister Emeritus'	
Utilities	1,883
Life Retirement	403
Health Insurance	5,065
Mortgage	12,215
Minister's	
Utilities	4,055
Travel	4,031
Ministry activities	2,044
Associate Minister's salary	29,525
Radio & TV Program	<u>26,632</u>
Total Local Work & Evangelism	<u>\$ 218,923</u>

See Accompanying Notes and Accountant's Report.

McALMONT CHURCH OF CHRIST
STATEMENT OF FUNCTIONAL EXPENSES
For the Fiscal Year Ended November 30, 2005

PROGRAM SERVICES:

Local Work & Evangelism

Minister Salary	\$73,076
Minister Emeritus	36,684
Secretary Salary	23,606
Minister Emeritus'	
Utilities	2,305
Health Insurance	4,643
Minister's	
Utilities	4,170
Travel	3,005
Associate Minister Salary	29,900
Radio & TV Program	30,336
Total Local Work & Evangelism	\$207,725

Unaudited Report